

2023-2024 Ohio AmeriCorps

Application Budget Instructions

Cost Reimbursement

Attachment B

The budget consists of:

- Budget Form
- Budget Narrative
- Source of Funds

Cost Effectiveness & Budget Adequacy Based on the budget that's submitted

The budget is clear, reasonable, cost-effective, and in alignment with the program narrative.

- The requested funds do not exceed the cost per MSY (Member Service Year).
- See Instructions for FT members minimum living allowance amount and suggested amounts for less than FT members
- Submitted without errors.
- Compliant with budget instructions and NOFO information on preparing the budget.

When completing the budget:

Round all figures to the nearest dollar. **Do Not Include Cents.**

Cost Reimbursement Applicants

- Do not inflate the budget
- All costs in Sections I & II must be documented.

Tip: draft budget in Excel Spreadsheet then transfer to eGrants

How Much Can You Request?

- Based on the number of Member Service Years (MSY) requested and Cost per member (CPM).
- All Ohio applicants – must request no less than 5 member service years (MSY).
- Total request cannot exceed maximum Cost per MSY (CPM)
 - Cost Reimbursement - \$28,800



Grant Types	Cost Reimbursement	Fixed Amount			
Available Subtypes	Traditional	Full-Cost	Education Award Program (EAP)	Professional Corps See MSI found here for further requirements	No Cost Slots
Maximum Cost per MSY*	\$28,800	\$28,800	\$800 or \$1,000***	\$1,000	\$0
Type of Slots in the National Service Trust**	FT, TQT, HT, RHT, QT, MT, AT	FT, TQT, HT, RHT, QT, MT, AT	FT, TQT, HT, RHT, QT, MT, AT	FT Only	FT, TQT, HT, RHT, QT, MT, AT
Budget Submission Required	Yes	No		No	No
Availability of Funds linked to enrollment and retention of awarded MSYs	No	Yes			No
Special Requirements	N/A	N/A		Must place qualified professionals in communities with an inadequate # of such professionals. Member salaries & benefits must be paid entirely by organization where member serves & not included in budget.	N/A
Financial Reporting Requirements	Yes	No			
Available to new Applicants	Yes	YES***	Yes		

Cost Per Member Service Year (MSY)

The AmeriCorps cost per MSY is determined by dividing the AmeriCorps share of budgeted grant costs by the number of MSYs requested.

It does not include childcare or the value of the education award a member may earn.

The maximum amount an applicant may request from AmeriCorps per MSY is determined on an annual basis.

How Much Can You Request?

Based on the number of MSYs and the cost per MSY (CPM). The CPM is a calculation AmeriCorps uses to determine the overall cost of your program based on slot types converted to MSYs.

Example if an applicant requested 10 members for every slot type, it would look like the following example:

Slot Type	Number requested	Conversion factor		Proposed number of MSY	
FT (Full-time)	10	*	1.00000000	=	10.00000000
TQT (Three-quarter-time)	10	*	0.70000000	=	7.00000000
HT (1-year half-time)	10	*	0.50000000	=	5.00000000
RHT (Reduced half-time)	10	*	0.38095240	=	3.80952400
QT (Quarter-time)	10	*	0.26455027	=	2.64550270
MT (Minimum-time)	10	*	0.21164022	=	2.11640220
Sum no rounding:		30.57142890			
Total MSYs awarded if approved:		30.57			

How Much Can You Request?

Using the **conversion** table above, calculate the total request using the following formula: Total MSYs * Maximum Cost per MSY

Cost Reimbursement applicants

Total amount: 30.57 MSYs * \$28,800 = \$880,416

\$880,416 grant share at 76%
+ \$278,026 match share at 24%
= \$1,158,442 Total Grant Amount

(hint: divide grant share amount by .76 to get the total grant amount and determine the minimum match share)

TIP: The amount requested and Cost per MSY are competitive factors during the application review and selection process. Meaning all else being equal, an applicant proposing a lower cost per MSY may have a competitive advantage.

Summary of Statutory Budget Requirements: Grantee Match

Overall Minimum Match Requirement

Grantees must meet an overall increasing match requirement, up to 50% of the **total project costs** by year ten, according to the following table:

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
24%	24%	24%	26%	30%	34%	38%	42%	46%	50%

- The grantee match requirements are based on the 12-month budget period, and are further detailed in [45 CFR 2521.60\(a\)](#)
- **Total Project Costs = CNCS Share + Match Share**

Can other Federal funds be used as match? YES

AmeriCorps programs can use other Federal funding as sources for match. Discuss your intention of using other Federal funds to match an AmeriCorps grant with the other Federal agency prior to submitting your application, not after the grant has been approved. Document your conversations and, if possible, obtain and retain written permission from the other Federal agency whose Federal funds you intend to use as match with the CNCS grant. Your organization should also disclose your intent to use other Federal funds as match when submitting your budget application.

Can In-kind be used as match? YES

Your match can consist of cash and in-kind BUT it cannot be solely in-kind.

Equipment

- Equipment costs for Cost Reimbursement applicants may not exceed 10% of the total federal/CNCS share of costs.
- See Application Guidelines for definition of equipment vs. supplies.

**All Cost Reimbursement application budgets
must include the following meetings/trainings***

- Staff Travel– Ohio Conference, Regional Service Conference and ServeOhio program meetings
- Member Travel – Ohio Conference and LeaderCorps
- Supplies – AmeriCorps member gear
- Staff Training – Registration costs for travel events
- Member Training – Registration cost for travel events

All Cost Reimbursement applicants must budget these Other Operating costs:

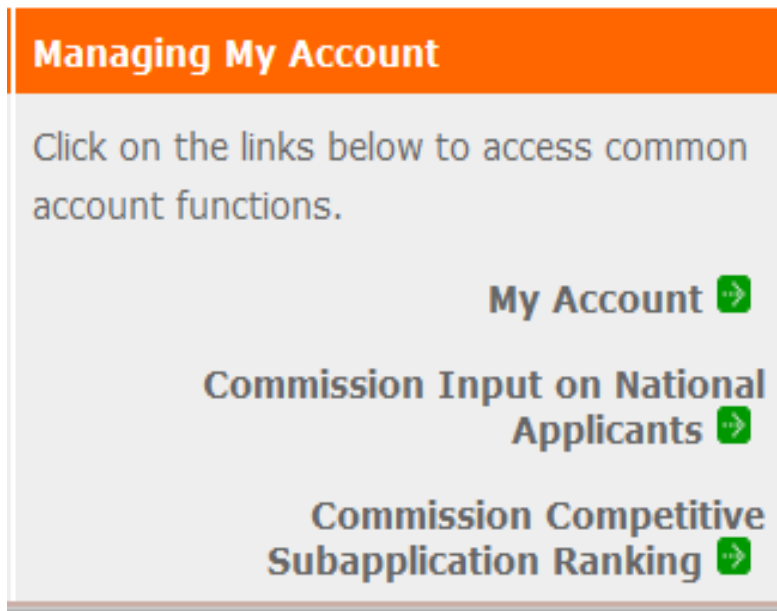
- OnCorps Reports (\$18 per slot, not MSY)
- National Service Criminal History Background Checks (BCI and FBI)
 - \$75-\$100 per member

Member Support Costs

- Healthcare is required for all full-time slots
- FICA must be included
- Worker's Compensation is required
- Should NOT include Unemployment

Requirement to Record Your Indirect Cost Rate in eGrants

- ALL applicants are required to record whether or not they are using an Indirect Cost Rate in eGrants, under My Account, Edit Organization Info, Add& View Indirect Cost Rate.



Requirement to Record Your Indirect Cost Rate in eGrants

(Cost Reimbursement applicants)

See the application instructions Attachment I for step-by-step guidance on how to enter the indirect cost rate information in your eGrants account, see:

NOTE: Recompeting and Continuing programs do not need to reenter this information, unless it has changed.

Administrative/Indirect Costs

(Cost Reimbursement Applicants)

- **Section III. A. CNCS Fixed Percentage Method.** Applicants completing this section may charge 5% to the grant and 10% total administration, in lieu of any documentation.

OR

- **Section III. B. Federally Approved Indirect Cost Rate.** Applicants completing this section charge up to 5% to the CNCS share and use their federally approved Indirect Cost Rate and charge more than 10% to total administration. If so, they complete this section and submit a copy of their IDC rate plan.
- This method **MUST** be used if the organization has a federally approved indirect cost rate.

OR

- **Section III.C. De Minimis Rate of 10% of Modified Total Direct Costs (MTDC).** Organizations who do not currently have a federally negotiated ICR and receive less than \$35 million in direct federal funding. For information on what is included in MTDC and use of this option see 2 CFR 200.414(f) and 200.68.
- If chosen, this option must be used consistently across all federal awards.
- Note: up to 5% may be charged to the CNCS share.

Administration

**All applicants – Cost Reimbursement grants will
be assessed 2% for OCSV's administration**

Administrative/Indirect Costs
Commission Administration
Cost Reimbursement CNCS Share Only

- Of the 5% allowable, **all budgets must include 2% for OCSV use**, leaving 3% for applicants to use, if they wish.
- ServeOhio, Ohio Commission on Service and Volunteerism, uses these funds for expenses related to grants administration.
- Include the 2% within the CNCS Share of Administrative Costs only on the Commission Fixed Amount line.

TIP: use the formula in the Instructions to calculate admin

Administrative/Indirect Costs
Commission Administration
Cost Reimbursement CNCS Share Only

- ServeOhio will retain a share of the 5% of federal funds available to programs for administrative costs. Within Section III of the budget, **two-fifths (40%) of the federal dollars budgeted for administrative costs is allocated to the commission's share and three-fifths (60%) of the federal dollars budgeted for administrative costs are allocated to the program's share. The allocation between commission and program shares would be calculated as follows:**
 - **$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.40) = \text{Commission Share}$**
 - **$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.60) = \text{Subgrantee Share}$**

- **2023 Budget Narrative Sample**
Cost Reimbursement Operational Grant

Application Instructions:

Attachment C: Budget Worksheet

(also see Attachment B: Detailed Budget Instructions)

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE

Section I. Program Operating Costs

A. Personnel Expenses

Position/Title/Description	Total	CNCS	Grantee
Project Coordinator (Include a 5-6 word description of responsibilities) 1 person @ \$70,000 x 50% usage. Activities include no fundraising activities	35,000	17,765	17,235
A. Category Totals	35,000	17,765	17,235

ServeOhio requires **at least a .5 FTE** for one designated project coordinator.

B. Personnel Fringe Benefits

Purpose/Calculation - Total	Total	CNCS	Grantee
Medical insurance, FICA, Workers Comp, Unemployment x 26% of salary	9,100	0	9,100
B. Category Totals	9,100	0	9,100

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE

Section I. Program Operating Costs

C.1. Staff Travel

Purpose/Calculation	Total	CNCS	Grantee
AmeriCorps TA meeting (1 staff) –hotel 2 night @ \$350 per night, per diem 1 day \$25, ground transportation \$50, airfare \$750	1,525		1,525
ServeOhio Conference – 1 staff (mileage-180 mi. @0.30/ mi.; per diem-\$25 x 1 day; hotel-1 night x \$106)	185	0	185
Regional Training Conference – 1 staff (mileage-410 mi. @ .30/ mi., per diem-1 staff x \$25/day x 2 days, hotel-1 night x \$107)	280	0	280
Project Director Meetings/Trainings – 3 x 180 mi. x .30 = \$162 + per diem: 3 x\$25 = \$75; (Include hotel detail, 1-2 nights, if needed)	237	0	237
C.1. Category Totals	\$2,227	0	\$2,227

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE
Section I. Program Operating Costs

C.2. Member Travel

Purpose/Calculation	Total	CNCS	Grantee
Service Speaks Leader Training 1 member - 180 miles @ .30/mi.	54	0	54
ServeOhio Conf. - 1 member; 180 mi.*.30/mi.; per diem – \$25/ day x 1 day	79	0	79
Member travel to service sites (130.5/month*10 month*.30/miles.)	392	0	392
LeaderCorps Initiative-2 members @ \$250/member for statewide travel and events	500		500
C.2. Category Totals	\$1,025	0	\$1,025

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE
Section I. Program Operating Costs

D. Equipment

Item/Purpose/Quantity/Unit Cost	Total	CNCS	Grantee
D. Category Totals			

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE

Section I. Program Operating Costs

E. Supplies

Item/Calculation	Total	CNCS	Grantee
Copy member handbooks – 50 copies x \$14	700	0	700
Member Service Gear w/logo – 20 members x \$35 (\$10-T-shirt, \$20-hoodie, \$5-lapel pin), plus \$30 shipping	730		730
Postage – \$50/month x 12 months	600	0	600
Print program brochures - \$1/copy x 1000	1,000	0	1,000
Program Supplies for Tutoring - \$25/mo. x 9 mo.	225	0	225
Office Supplies - \$20/mo. x 12 months	240	0	240
E. Category Totals	\$3,495	0	\$3,495

F. Contractual and Consultant Services

Purpose/Calculation/Daily Rate	Total	CNCS	Grantee
F. Category Totals			

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE
Section I. Program Operating Costs

G.1. Staff Training

Purpose/Calculation/Daily Rate	Total	CNCS	Grantee
ServeOhio Conference Registration – 1 staff @ \$150	150		150
Regional Training Event Registration – 1 staff @ \$300	300		300
G.1. Category Totals	\$450		\$450

G.2. Member Training

Purpose/Calc./Daily Rate	Total	CNCS	Grantee
CPR training-20 members x \$50 ea	1,000		1,000
ServeOhio Conference Registration – 1 member @ \$150	150		150
Monthly member meeting training material copies - 200 sheets*0.05/sheet x 9 meetings	90		90
G.2. Category Totals	\$1,240		\$1,240

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE

Section I. Program Operating Costs

H. Evaluation

Purpose/Calc./Daily Rate	Total	CNCS	Grantee
H. Category Totals			

I. Other Program Operating Costs

Purpose/Calculation/Daily Rate	Total	CNCS	Grantee
Background Checks (BCI & FBI): members-20 x \$100; staff -1 x \$100	2,100	2,100	0
Member Payroll Service: \$25/mo. x 12 months	300	0	300
OnCorps Reports: 20 slots x \$18/slot	360	0	360
Member Recognition \$30/member*20 members	600	0	600
I. Category Totals	\$3,360	2,100	\$1,260
Subtotal Section I	\$55,897	\$19,865	\$36,032

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE

Section II. A. Member Living Allowance

Item/# Mbrs. w/wo Allowance	Total	CNCS	Grantee
Full Time (1700 hrs.): 20 members at a rate of \$25,000 each; Members w/o Allowance 0	\$500,000	\$435,245	\$64,755
Three Quarter Time (1200 hrs.)	0	0	0
1 YR HT (900 hrs.)	0	0	0
Reduced HT (675 hrs.)	0	0	0
QT Time (450 hrs.)	0	0	0
Min Time (300 hrs.)	0	0	0
II. A. Category Totals	\$500,000	\$435,245	\$64,755

Section II. B. Member Support Costs

Purpose/Calculation	Total	CNCS	Grantee
FICA: 7.65% x \$500,000	\$38,250	\$5,967	\$32,283
Workers Comp: 0.0054 x \$500,000	\$2,700	\$421	\$2,279
Health Care: \$1,500/yr. x 20 FT members	\$30,000	\$0	\$30,000
Subtotal Section II.B.	\$70,950	\$6,388	\$64,562
Subtotal Member Sections II.A + II.B	\$570,950	\$441,633	\$129,317

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE Admin/Indirect Costs

Section III. A. Corporation Fixed Percentage Method

Purpose	Calculation	Total	CNCS Share	Grantee Share
Corporation Fixed Amount Line Grantee share of CNCS admin (up to 3% of 5% total)	Sum of CNCS share of Sections I & II*0.0526*0.60	\$14,565	\$14,565	0
Commission Fixed Amount Line OCSV 2% share of CNCS Admin	Sum of CNCS share of Sections I & II*0.0526*.40	\$9,710	\$9,710	0
Grantee share of total admin.	10% of total sections I & II; we are not taking the full 10% allowed to keep match low	\$10,000	0	\$10,000
Category III.A. Totals		\$34,275	\$24,275	\$10,000

Section III.B. Federally Approved Indirect Cost Rate Method OR C. De Minimis Rate of 10% of Modified Total Direct Costs

Cost Type	Cost Basis	Calculation	Rate	Rate Claimed	Total Amount	CNCS Share	Grantee Share

ATTACHMENT F - BUDGET WORKSHEET - Cost Reimbursement – SAMPLE

Total Project Costs - Sections I, II, III

	Total Project	CNCS Share	Match Share
TOTAL PROJECT COSTS	\$661,122	\$485,773	\$175,349
Overall Match %	100%	73%	27%
		\$485,773/20 = \$24,289	

Cost Per MSY is below the allowed amount of \$28,800

Match is above required minimum of 24%

Applicant could put more funds in the CNCS/Grant Share but keep in mind the match may also have to be increased.

Examples:

- Increase member training cost
- Include evaluation costs

Source of Funds

Match Description (State if Secured or Proposed)	Amount		Match Source (Federal State/Local, Private)

REQUIRED section at TOP of Section III

In the Source of Funds Box, enter the Amount, Type (cash or in-kind), Source (Federal, State and/or Local, or Private), and the Intended Purpose of the Match

Total match here should equal the amount in the Budget.

In example, **\$175,349** is total match amount and should be total listed in Source of Funds

For More Information on Federal Requirements:

OMB Uniform Guidance

Award recipients must comply with all applicable federal laws, regulations and the requirements of the “OmniCircular” (see the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). Uniform Guidance, now consolidated in 2CFR Parts [200](#) and [2205](#) apply to Corporation for National and Community Service (CNCS) AmeriCorps grants awarded since FY2015 (see page 10 of Application Instructions).

AmeriCorps Regulations [45 CFR §§ 2520-2550](#)

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